

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled ROTATABLE FEED WHEEL FOR SHEET CONVERTING MACHINE, the specification of which is attached hereto.

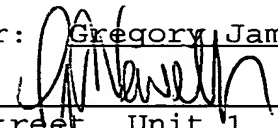
I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claim(s), as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).


I hereby appoint the following registered patent attorney to prosecute the application and to transact all business in the Patent and Trademark Office connected therewith: John R. Flanagan, Reg. No. 25758. Address all telephone calls to: John R. Flanagan, at telephone no. (541) 687-4754; fax. no. (541) 687-5707. Address all correspondence to: John R. Flanagan, P.O. Box 2629, Eugene, OR 97402.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Name of joint inventor: Gregory James Newell

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